

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION

In re:	§	Case No. 2:14-BK-54597
	§	
PAUL JEFFREY DAGUE	§	
	§	
	§	
Debtor(s)	§	

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION REPORT  
CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED  
AND APPLICATION TO BE DISCHARGED (TDR)**

Susan L. Rhiel, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <i>(without deducting any secured claims)</i>	\$8,000.00	Assets Exempt:	\$1,407.00
Total Distributions to Claimants:	\$361.47	Claims Discharged Without Payment:	\$1,053,840.32
Total Expenses of Administration:	\$1,354.31		

3) Total gross receipts of \$1,715.78 (see **Exhibit 1**), minus funds paid to the debtor(s) and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$1,715.78 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Secured Claims (from <b>Exhibit 3</b> )	\$9,500.00	\$0.00	\$0.00	\$0.00
Priority Claims:				
Chapter 7 Admin. Fees and Charges (from <b>Exhibit 4</b> )	NA	\$1,354.31	\$1,354.31	\$1,354.31
Prior Chapter Admin. Fees and Charges (from <b>Exhibit 5</b> )	NA	\$0.00	\$0.00	\$0.00
Priority Unsecured Claims (From <b>Exhibit 6</b> )	\$100,852.00	\$0.00	\$0.00	\$0.00
General Unsecured Claims (from <b>Exhibit 7</b> )	\$1,079,808.00	\$459,059.66	\$458,282.79	\$361.47
<b>Total Disbursements</b>	\$1,190,160.00	\$460,413.97	\$459,637.10	\$1,715.78

4). This case was originally filed under chapter 7 on 06/26/2014. The case was pending for 11 months.

5). All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6). An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 05/27/2015

By: /s/ Susan L. Rhiel  
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 – GROSS RECEIPTS**

DESCRIPTION	UNIFORM TRAN. CODE	AMOUNT RECEIVED
PNC Bank - Checking	1129-000	\$1,715.78
<b>TOTAL GROSS RECEIPTS</b>		\$1,715.78

The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES**

NONE

**EXHIBIT 3 – SECURED CLAIMS**

CLAIM NUMBER	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
	McHugh Inc.	4110-000	\$9,500.00	\$0.00	\$0.00	\$0.00
<b>TOTAL SECURED CLAIMS</b>			\$9,500.00	\$0.00	\$0.00	\$0.00

**EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Susan L. Rhiel, Trustee	2100-000	NA	\$428.95	\$428.95	\$428.95
Susan L. Rhiel, Trustee, Trustee	2200-000	NA	\$127.24	\$127.24	\$127.24
Cadence Bank	2600-000	NA	\$8.12	\$8.12	\$8.12
Clerk, U.S. Bankruptcy Court Clerk	2700-000	NA	\$260.00	\$260.00	\$260.00
Rhiel & Associates Co., LPA, Attorney for Trustee	3110-000	NA	\$530.00	\$530.00	\$530.00
<b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>		NA	\$1,354.31	\$1,354.31	\$1,354.31

**EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

NONE

**EXHIBIT 6 – PRIORITY UNSECURED CLAIMS**

CLAIM NUMBER	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
	Ohio Department of Taxation	5800-000	\$3,400.00	\$0.00	\$0.00	\$0.00

Ohio Department of Taxation	5800-000	\$54,954.00	\$0.00	\$0.00	\$0.00
State of Ohio	5800-000	\$42,498.00	\$0.00	\$0.00	\$0.00
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>		\$100,852.00	\$0.00	\$0.00	\$0.00

**EXHIBIT 7 – GENERAL UNSECURED CLAIMS**

CLAIM NUMBER	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
1	Farnsworth Holdings, Ltd.	7100-000	\$340,000.00	\$270,000.00	\$270,000.00	\$212.97
2	American Marketing and Publishing LLC	7100-000	\$0.00	\$776.87	\$776.87	\$0.00
	Clerk, US Bankruptcy Court (Claim No. 2; American Marketing and Publishing LLC)	7100-001	\$0.00	\$0.00	\$0.00	\$0.61
3	Automotive Finance Corporation aka AFC	7100-000	\$115,050.00	\$92,441.33	\$92,441.33	\$72.91
4	NextGear Capital, Inc.	7100-000	\$129,691.00	\$95,064.59	\$95,064.59	\$74.98
5	American Marketing and Publishing LLC	7100-000	\$0.00	\$776.87	\$0.00	\$0.00
	ABC/Amega	7100-000	\$715.00	\$0.00	\$0.00	\$0.00
	ADESA Cin/Dayton	7100-000	\$270.00	\$0.00	\$0.00	\$0.00
	Advance Auto Parts	7100-000	\$1,362.00	\$0.00	\$0.00	\$0.00
	All Data	7100-000	\$615.00	\$0.00	\$0.00	\$0.00
	American Electric Power	7100-000	\$1,768.00	\$0.00	\$0.00	\$0.00
	Auto Glass Fitters	7100-000	\$200.00	\$0.00	\$0.00	\$0.00
	Auto Trader	7100-000	\$1,798.00	\$0.00	\$0.00	\$0.00
	Autozone	7100-000	\$639.00	\$0.00	\$0.00	\$0.00
	Big 'O' Refuse	7100-000	\$975.00	\$0.00	\$0.00	\$0.00
	Buckeye Wheels	7100-000	\$370.00	\$0.00	\$0.00	\$0.00
	Capital City Auto Auction	7100-000	\$1,691.00	\$0.00	\$0.00	\$0.00
	Carfax	7100-000	\$4,227.00	\$0.00	\$0.00	\$0.00
	Columbus Fair Auto Auction	7100-000	\$1,640.00	\$0.00	\$0.00	\$0.00
	Corelogic Credco, LLC	7100-000	\$642.00	\$0.00	\$0.00	\$0.00

Dealertrack	7100-000	\$1,757.00	\$0.00	\$0.00	\$0.00
Delille	7100-000	\$59.00	\$0.00	\$0.00	\$0.00
Dent Wizard	7100-000	\$910.00	\$0.00	\$0.00	\$0.00
Dr. Clearcoat	7100-000	\$2,500.00	\$0.00	\$0.00	\$0.00
Environmental Specialists	7100-000	\$73.00	\$0.00	\$0.00	\$0.00
Experian Automotive	7100-000	\$512.00	\$0.00	\$0.00	\$0.00
Gamble Hartshorn LLC	7100-000	\$3,214.00	\$0.00	\$0.00	\$0.00
Genes Sign Company	7100-000	\$1,361.00	\$0.00	\$0.00	\$0.00
Glockner Oil Company	7100-000	\$358.00	\$0.00	\$0.00	\$0.00
Guardian Finance	7100-000	\$100,000.00	\$0.00	\$0.00	\$0.00
Haines	7100-000	\$353.00	\$0.00	\$0.00	\$0.00
Home Pages	7100-000	\$761.00	\$0.00	\$0.00	\$0.00
Interstate Batteries	7100-000	\$122.00	\$0.00	\$0.00	\$0.00
Kelly BMW	7100-000	\$3,798.00	\$0.00	\$0.00	\$0.00
Kelly S. Wilson	7100-000	\$171,000.00	\$0.00	\$0.00	\$0.00
Liberty Tire Recycling	7100-000	\$305.00	\$0.00	\$0.00	\$0.00
LKQ Columbus	7100-000	\$210.00	\$0.00	\$0.00	\$0.00
Manheim Auctions	7100-000	\$2,576.00	\$0.00	\$0.00	\$0.00
Manheim Fort Lauderdale	7100-000	\$134.00	\$0.00	\$0.00	\$0.00
Media Network of Central Ohio	7100-000	\$4,195.00	\$0.00	\$0.00	\$0.00
Michael Selby & Assoc.	7100-000	\$3,000.00	\$0.00	\$0.00	\$0.00
MIMA LLC	7100-000	\$40,000.00	\$0.00	\$0.00	\$0.00
Minuteman Press	7100-000	\$119.00	\$0.00	\$0.00	\$0.00
Nestle Pure Life	7100-000	\$47.00	\$0.00	\$0.00	\$0.00
Ohio Bureau of Workers	7100-000	\$1,662.00	\$0.00	\$0.00	\$0.00
Park National Bank	7100-000	\$6,114.00	\$0.00	\$0.00	\$0.00
Payne & Browne Insurance	7100-000	\$6,821.00	\$0.00	\$0.00	\$0.00
Precision Dent	7100-000	\$3,800.00	\$0.00	\$0.00	\$0.00
Ronald B. Alford	7100-000	\$116,730.00	\$0.00	\$0.00	\$0.00
Time Warner Cable	7100-000	\$811.00	\$0.00	\$0.00	\$0.00
Transworld Systems	7100-000	\$365.00	\$0.00	\$0.00	\$0.00

Wilks Broadcasting	7100-000	\$3,000.00	\$0.00	\$0.00	\$0.00
Wolters Kluwer	7100-000	\$1,488.00	\$0.00	\$0.00	\$0.00
<b>TOTAL GENERAL UNSECURED CLAIMS</b>		\$1,079,808.00	\$459,059.66	\$458,282.79	\$361.47

**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page No: 1

Exhibit 8

Case No.: 14-54597-CC  
Case Name: DAGUE, PAUL JEFFREY  
For the Period Ending: 5/27/2015

Trustee Name: Susan L. Rhie  
Date Filed (f) or Converted (c): 06/26/2014 (f)  
§341(a) Meeting Date: 08/05/2014  
Claims Bar Date: 11/04/2014

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<b>Ref. #</b>					
1	Cash	\$50.00	\$0.00	\$0.00	FA
2	People Bank - Business Checking	\$300.00	\$0.00	\$0.00	FA
3	PNC Bank - Checking	\$70.00	\$0.00	\$1,715.78	FA
4	PNC Bank - Savings	\$5.00	\$0.00	\$0.00	FA
5	Home Loan - Checking	\$5.00	\$0.00	\$0.00	FA
6	Wages	Unknown	\$0.00	\$0.00	FA
7	Tax Refunds	\$977.00	\$0.00	\$0.00	FA
8	2006 Audi	\$8,000.00	\$0.00	\$0.00	FA
9	Preference Payments within 90 days of filing (u)	\$0.00	\$0.00	\$0.00	FA

TOTALS (Excluding unknown value)

\$9,407.00

\$0.00

Gross Value of Remaining Assets

\$1,715.78

\$0.00

**Major Activities affecting case closing:**

08/05/2014 Trustee will investigate potential preference regarding purchase of vehicle and another potential preference regarding payments made to company within 90 days of filing.

Initial Projected Date Of Final Report (TFR): 12/30/2014

Current Projected Date Of Final Report (TFR): 12/30/2014

/s/ SUSAN L. RHIEL

SUSAN L. RHIEL

## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 14-54597-CC  
Case Name: DAGUE, PAUL JEFFREY  
Primary Taxpayer ID #: \*\*\_\*\*\*1079  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 6/26/2014  
For Period Ending: 5/27/2015

Trustee Name: Susan L. Rhiel  
Bank Name: Cadence Bank  
Checking Acct #: \*\*\*\*\*3226  
Account Title: Paul Jeffrey Dague  
Blanket bond (per case limit): \$1,500,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
09/12/2014	(3)	Paul Dague	Non-Exempt Equity in checking account funds	1129-000	\$1,715.78		\$1,715.78
10/03/2014		Cadence Bank	Service Charge	2600-000		\$2.68	\$1,713.10
11/05/2014		Cadence Bank	Service Charge	2600-000		\$2.77	\$1,710.33
12/05/2014		Cadence Bank	Service Charge	2600-000		\$2.67	\$1,707.66
02/06/2015	5001	Clerk, U.S. Bankruptcy Court Clerk	Final Account Number: ; Amount Allowed: 260.00; Claim #: 6; Amount Claimed: 260.00; Dividend: 15.22; Notes: ;	2700-000		\$260.00	\$1,447.66
02/06/2015	5002	Rhiel & Associates Co., LPA	Final Account Number: ; Amount Allowed: 530.00; Claim #: ; Amount Claimed: 530.00; Dividend: 31.03; Notes: ;	3110-000		\$530.00	\$917.66
02/06/2015	5003	Susan L. Rhiel	Trustee Compensation	2100-000		\$428.95	\$488.71
02/06/2015	5004	Susan L. Rhiel, Trustee	Trustee Expenses	2200-000		\$127.24	\$361.47
02/06/2015	5005	Farnsworth Holdings, Ltd.	Final Account Number: ; Amount Allowed: 270,000.00; Claim #: 1; Amount Claimed: 270,000.00; Dividend: 12.47; Notes: (1-1) Basis for Claim is Debtor's breach of personal guaranty of lease payments.;	7100-000		\$212.97	\$148.50
02/06/2015	5006	Clerk, US Bankruptcy Court	Small Dividends	*		\$0.61	\$147.89
			Claim Amount \$(0.61)	7100-001			\$147.89
02/06/2015	5007	Automotive Finance Corporation aka AFC	Final Account Number: ; Amount Allowed: 92,441.33; Claim #: 3; Amount Claimed: 92,441.33; Dividend: 4.26; Notes: (3-1) guaranty;	7100-000		\$72.91	\$74.98
02/06/2015	5008	NextGear Capital, Inc.	Final Account Number: ; Amount Allowed: 95,064.59; Claim #: 4; Amount Claimed: 95,064.59; Dividend: 4.39; Notes: (4-1) Judgment;	7100-000		\$74.98	\$0.00

SUBTOTALS

\$1,715.78

\$1,715.78



## CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 14-54597-CC  
Case Name: DAGUE, PAUL JEFFREY  
Primary Taxpayer ID #: \*\*\_\*\*\*1079  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 6/26/2014  
For Period Ending: 5/27/2015

Trustee Name: Susan L. Rhiel  
Bank Name: Cadence Bank  
Checking Acct #: \*\*\*\*\*3226  
Account Title: Paul Jeffrey Dague  
Blanket bond (per case limit): \$1,500,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

<b>TOTALS:</b>	\$1,715.78	\$1,715.78	\$0.00
Less: Bank transfers/CDs	\$0.00	\$0.00	
<b>Subtotal</b>	\$1,715.78	\$1,715.78	
Less: Payments to debtors	\$0.00	\$0.00	
<b>Net</b>	\$1,715.78	\$1,715.78	

**For the period of 6/26/2014 to 5/27/2015**

Total Compensable Receipts:	\$1,715.78
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$1,715.78
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$1,715.78
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$1,715.78
Total Internal/Transfer Disbursements:	\$0.00

**For the entire history of the account between 09/12/2014 to 5/27/2015**

Total Compensable Receipts:	\$1,715.78
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$1,715.78
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$1,715.78
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$1,715.78
Total Internal/Transfer Disbursements:	\$0.00

FORM 2  
Page 10 of 10  
CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 14-54597-CC  
Case Name: DAGUE, PAUL JEFFREY  
Primary Taxpayer ID #: \*\*\_\*\*\*1079  
Co-Debtor Taxpayer ID #:  
For Period Beginning: 6/26/2014  
For Period Ending: 5/27/2015

Trustee Name: Susan L. Rhiel  
Bank Name: Cadence Bank  
Checking Acct #: \*\*\*\*\*3226  
Account Title: Paul Jeffrey Dague  
Blanket bond (per case limit): \$1,500,000.00  
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS

NET DEPOSITS

NET  
DISBURSEACCOUNT  
BALANCES

\$1,715.78

\$1,715.78

\$0.00

**For the period of 6/26/2014 to 5/27/2015**

Total Compensable Receipts: \$1,715.78  
Total Non-Compensable Receipts: \$0.00  
Total Comp/Non Comp Receipts: \$1,715.78  
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$1,715.78  
Total Non-Compensable Disbursements: \$0.00  
Total Comp/Non Comp Disbursements: \$1,715.78  
Total Internal/Transfer Disbursements: \$0.00

**For the entire history of the case between 06/26/2014 to 5/27/2015**

Total Compensable Receipts: \$1,715.78  
Total Non-Compensable Receipts: \$0.00  
Total Comp/Non Comp Receipts: \$1,715.78  
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$1,715.78  
Total Non-Compensable Disbursements: \$0.00  
Total Comp/Non Comp Disbursements: \$1,715.78  
Total Internal/Transfer Disbursements: \$0.00